BUFFALO COUNTY BOARD OF COMMISSIONERS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, OCTOBER 13, 2026

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, October 13, 2026 at 9:00 A.M. and 9:45 A.M. Chairperson Morrow called the meeting to order and led those present in the Pledge of Allegiance. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Myron Kouba, Ronald Loeffelholz, Daniel Lynch and Sherry Morrow. Absent: Bill Maendele. A copy of the acknowledgment and receipt of notice and agenda by the Board of Commissioners is attached to these minutes. Public notice of this meeting was published/posted in the Kearney Hub, on the Buffalo County website, and the bulletin boards located outside the County Clerk's office and County Board Room on October 8, 2026. Chairperson Morrow announced that in accordance with Section 84-1412 of the Nebraska Revised Statutes, a current copy of the Open Meetings Act is available for review and posted at the back of the Board Room. County Clerk Heather Christensen took all proceedings hereinafter shown; while the convened meeting was open to the public. Deputy County Attorney Josiah Davis was present.

REGULAR AGENDA

Moved by Lynch and seconded by Higgins to approve the September 22, 2026 minutes. Upon roll call vote, the following Board members voted "Aye": Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Absent: Maendele. Motion declared carried.

Veterans Service Officer Matthew Starkey presented information regarding America's 250 Statewide Traveling flag. The flag was received from Phelps County and will be delivered to Custer County as it continues its journey across Nebraska. The initiative aims to have the flag flown above the courthouses of all 93 counties. Moved by Kouba and seconded by Higgins to recognize the America's 250 Statewide Traveling flag and fly it above of the courthouse Tuesday, October 13, 2026. Upon roll call vote, the following Board members voted "Aye": Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Absent: Maendele. Motion declared carried.

Moved by Higgins and seconded by Lynch to ratify the following October 2, 2026 payroll claims processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz and Morrow. Absent: Maendele. Motion declared carried.

OCTOBER 2, 2026 PAYROLL

GENERAL FUND		
NET PAYROLL		570,876.78
FIRST NATIONAL BANK	T	43,672.18
RETIREMENT PLANS AMERITAS	R	40,831.46
ROAD FUND		
NET PAYROLL		102,716.69
FIRST NATIONAL BANK	T	7,865.16
RETIREMENT PLANS AMERITAS	R	6,733.41
EMPLOYEE DEDUCTIONS		
FIRST NATIONAL BANK	T	111,935.86
RETIREMENT PLANS AMERITAS	R	32,515.93
STATE OF NE	T	23,119.60

Key: E- Expense: I- Insurance & or Bonds: R- Retirement: T- Taxes

Moved by Loeffelholz and seconded by Klein to approve the early claim submitted by the County Clerk as listed below. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch and Morrow. Absent: Maendele. Motion declared carried.

ROAD FUND			
State of NE| Motor FUEL	F	FUELS TAX	$4,194.00

Moved by Higgins and seconded by Kouba to approve the addition of pledged collateral in the amount of $18,785.12 to Firstier Bank for the Buffalo County Treasurer. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch and Morrow. Absent: Maendele. Motion declared carried.

Moved by Loeffelholz and seconded by Higgins to acknowledge receipt of the County Clerk September 2026 Journal Entry Report. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch and Morrow. Absent: Maendele. Motion declared carried.

Moved by Loeffelholz and seconded by Higgins to acknowledge receipt of the Buffalo County Treasurer September 2026 Fund Balance Report. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch and Morrow. Absent: Maendele. Motion declared carried.

Moved by Klein and seconded by Lynch to acknowledge receipt of the Clerk of the District Court September 2026 Report. Upon roll call vote, the following Board members voted "Aye": Klein, Lynch, Higgins, Kouba, Loeffelholz and Morrow. Absent: Maendele. Motion declared carried.

Moved by Klein and seconded by Higgins to acknowledge receipt of the Community Action Partnership of Mid-Nebraska August 2026 RYDE report. Upon roll call vote, the following Board members voted "Aye": Klein, Higgins, Loeffelholz, Lynch and Morrow. Abstain: Kouba. Absent: Maendele. Motion declared carried.

Following discussion, it was moved by Higgins and seconded by Kouba to approve the amended fee agreement with Blue Cross Blue Shield. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch and Morrow. Absent: Maendele. Motion declared carried.

Commissioner Loeffelholz spoke about the possible proposed Highway Department policies. After discussion, it was moved by Loeffelholz and seconded by Lynch to approve the proposed Highway Department policies. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba and Morrow. Absent: Maendele. Motion declared carried.

Chairperson Morrow reviewed the following correspondence. City of Kearney sent a letter regarding the Planning Commission Agenda for October 16, 2026. County Clerk added the last Planning Commission meeting minutes to the Board packets as requested by the Board. Nebraska Medicine sent a letter regarding their participation in the federal drug discount program, 340B, and the charity care services they provide in Buffalo County. Chairperson Morrow called on each Board member present for committee reports and recommendations.

ZONING

Zoning Administrator Dennise Daniels was present for the following Zoning agenda items.

Chairperson Morrow opened the public hearing at 9:20 A.M. for Code Amendments to The Buffalo County Zoning Regulations, with renumbering as necessary, regarding manure application and storage. The following Buffalo County residents addressed the Board and shared their comments: Heath Schake, JC Ourada, David Spencer, and Cory Banzhaf. No one else addressed the Board and Chairperson Morrow closed the hearing at 9:39 A.M. Moved by Lynch and seconded by Klein to acknowledge the unfavorable recommendation of the Buffalo County Planning Commission made on August 20, 2026, and to reject the proposed Manure Disposal and Storage Regulation Amendment as presented. Pursuant to Section 11.2 of the Buffalo County Zoning Regulations, and further move to amend the proposed regulation to reflect the language contained in the document entitled “Zoning Sub-Committee Proposed Modification of Manure Disposal & Storage Regulation Amendment” included in the Board’s packet, and to adopt the regulation as amended with the following Resolution 2026-44. Upon roll call vote, the following Board members voted "Aye": Lynch, Klein, Higgins, Kouba, Loeffelholz and Morrow. Absent: Maendele. Motion declared carried.

RESOLUTION 2026-44

WHEREAS, on August 20, 2026, the Buffalo County Planning and Zoning Commission held a public hearing for code amendments to The Buffalo County Zoning Regulations under Section 6.6 (J), with renumbering as necessary, regarding manure application and storage originally submitted as with amendments noted in strikethrough for deletion, underlining for additions, and renumbering as necessary:

~~2. No manure disposal by spraying, injecting or spreading on land shall be closer than thirteen hundred and twenty (1,320) feet to an inhabited residence without written consent by the property owner of the residence. This restriction shall not apply to lands upon which the confinement or feedlot is located (Resolution 6-12-07).~~

“2. APPLICATION, DISPOSAL, STORAGE, AND STOCKPILING OF MANURE

a. AG & AGR – 1 District

The application, disposal, storage, and stockpiling of manure by spraying, injecting, spreading, storing, or stockpiling shall be permitted within the Agriculture (AG) District and Agricultural – Residential 1 (AGR – 1) District, subject to the provisions of this section.

If the Buffalo County Zoning Administrator receives one (1) complaint at one location within 1,320 feet of an inhabited residence property owner, concerning manure application, disposal, storage, or stockpiling about the same applying landowner within any twelve (12) consecutive month period, the Zoning Administrator shall provide written notice to the applying landowner.

Within thirty (30) calendar days following the date of the written notice, the applying landowner shall do at least one (1) of the following, as it applies to the complaint:

1. Cease the application activity; or
2. Remove or spread any manure storage or stockpile associated with the complaints.

Failure to comply within the thirty (30) calendar-day period shall result in the county taking appropriate actions, including, but not limited to a fine of five hundred dollars ($500.00) per day for each day the violation continues or until compliance is achieved.

If, after the written notice is sent by the Zoning Administrator, and the Zoning Administrator receives another complaint during the 12 consecutive months, the applying landowner shall not apply, store, or stockpile manure for the remainder of the 12 months from the date of the first complaint. Failure to comply shall result in the county taking appropriate actions, including, but not limited to a fine of five hundred dollars ($500.00) per day for each day the violation continues or until compliance is achieved.

b. AGR-2 District

No manure disposal by spraying, injecting, spreading, storing, or stockpiling may occur in the Agricultural – Residential 2 (AGR-2) District ~~but not~~ within one thousand three hundred twenty (1,320) feet of an inhabited residence unless the applying landowner has obtained the prior written consent of the owner of the residence. This setback requirement shall not apply to any residence for which the applying landowner has ownership.

If manure is sprayed, injected, spread, stored, or stockpiled within one thousand three hundred twenty (1,320) feet of an inhabited residence owned by a non-applying landowner in the AGR – 2 District without required written consent, and the Buffalo County Zoning Administrator receives a complaint, the Zoning Administrator shall provide written notice to the applying landowner.

Within thirty (30) calendar days following the date of the written notice, the applying landowner shall do at least one (1) of the following:

1. Obtain a written waiver from all affected non-applying landowner(s) within 1,320 feet;
2. Cease the application activity, if applicable; or
3. Remove any manure storage or stockpile associated with the complaints, if applicable.

Failure to comply within the thirty (30) calendar-day period shall result in the county taking appropriate actions, including, but not limited, to a fine of five hundred dollars ($500.00) per day for each day the violation continues or until compliance is achieved."

WHEREAS, that Commission reviewed the proposed amendment and voted to unfavorably recommend, on a 7-1 vote, with one absence and no abstentions, that The Board of Commissioners refrain from adopting the proposed amendment, but consider implementing the following recommendations: AG and AGR – 1 will have no setbacks for stockpiling, spreading, spraying, or injecting. However, AGR – 2 will have a 1,320 feet setback from any residence/dwelling, with a minimum of 3 written complaints to be filed to the Buffalo County Zoning Administrator, from three different property complainants/owners/dwelling owners, who reside within the setback. The complainants/owners/dwelling owners need to reside within the 1,320 feet setback. It is added that the 12-month cycle be from January 1 through December 31. A definition of stockpiling was included in the recommendation which states: "The accumulation of manure, not situated on or within the production area of a confinement facility or feedlot derived from Class I or larger livestock confinement facility or feedlot, in mounds, piles, or other exposed and non-engineered site locations for the storage or holding for a period of not more than one year."

WHEREAS, no protests have been filed with the Buffalo County Clerk against the unfavorable recommendation of such proposed amendments, and

WHEREAS, on October 13, 2026, this Board conducted a public hearing concerning the unfavorable recommendation of the proposed amendments to Buffalo County's Zoning Regulations and the proposed recommendations made by The Planning Commission and no parties appeared to oppose the unfavorable recommendation of such proposed amendment,

WHEREAS, the Buffalo County Commissioner Zoning Subcommittee created and recommended a modification to the original amendment with newly-proposed modifications noted in strikethrough for deletion, underlining for additions, and renumbering as necessary as shown below:

~~2. No manure disposal by spraying, injecting or spreading on land shall be closer than thirteen hundred and twenty (1,320) feet to an inhabited residence without written consent by the property owner of the residence. This restriction shall not apply to lands upon which the confinement or feedlot is located (Resolution 6-12-07).~~

"2. APPLICATION AND DISPOSAL OF MANURE

The application of manure by spraying, injecting, and spreading shall be permitted within all zoning districts of Buffalo County with no required setbacks or written consent by adjoining resident(s).

3. STORAGE AND STOCKPILING OF MANURE

Manure disposal by storing or stockpiling shall not occur within six hundred and sixty (660) feet of inhabited residence(s) in any zoning district of Buffalo County unless the applying landowner has obtained the prior written waiver of the owner of the inhabited residence(s) and is subject to the following provisions:

a. The requirement shall not apply to any residence for which the applying landowner has ownership.

b. All written waivers shall be submitted to the Buffalo County Zoning Office to be filed in the Buffalo County Register of Deed's Office.

c. If an applying landowner stockpiles within 660 feet of inhabited residence(s), without the prior written waiver of the inhabited residence landowner(s), and the Zoning Administrator is notified of a manure stockpile or storage site situated within 660 feet of inhabited residence(s), then the Zoning Administrator shall conduct an investigation of the query, and if confirmed, the Zoning Administrator shall send a written notice to the applying landowner. The applying landowner will have 30 days from the date of the written notice to:

4. Obtain a written waiver from all affected inhabited residence land owner(s) within 660 feet; or
5. Remove any manure storage or stockpile.

Definition of Stockpiling:

Stockpiling: The accumulation of manure, not situated on or within the production area of a confinement facility or feedlot derived from Class I or larger livestock confinement facility or feedlot, in mounds, piles, or other exposed and non-engineered site locations for the storage or holding for a period of not more than one year."

WHEREAS, Buffalo County Zoning Regulations, Section 11.2 states, "When the Planning Commission submits a recommendation of approval or disapproval of the proposed amendment, and the County Board does not agree with the recommendation of the Planning Commission, then the County Board, by no less than two-thirds majority vote may modify the Planning Commission's recommendation and adopt the amendment as modified by the Board all done by resolution (2-25-2025)."

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS in regular session with a quorum present, acknowledged the unfavorable recommendation of the Buffalo County Planning Commission made on August 20, 2026, and rejected the proposed Manure Disposal and Storage Regulation Amendment as presented. Pursuant to Section 11.2 of the Buffalo County Zoning Regulations, The Board of Commissioners, by two-thirds majority vote, modified The Planning Commission's recommendation and adopted the newly-proposed amendment as shown below with amendments noted in strikethrough for deletion of and underlining for added and renumbering as necessary:

~~2. No manure disposal by spraying, injecting or spreading on land shall be closer than thirteen hundred and twenty (1,320) feet to an inhabited residence without written consent by the property owner of the residence. This restriction shall not apply to lands upon which the confinement or feedlot is located (Resolution 6-12-07).~~

"2. APPLICATION AND DISPOSAL OF MANURE

The application of manure by spraying, injecting, and spreading shall be permitted within all zoning districts of Buffalo County with no required setbacks or written consent by adjoining resident(s).

3. STORAGE AND STOCKPILING OF MANURE

Manure disposal by storing or stockpiling shall not occur within six hundred and sixty (660) feet of inhabited residence(s) in any zoning district of Buffalo County unless the applying landowner has obtained the prior written waiver of the owner of the inhabited residence(s) and is subject to the following provisions:

d. The requirement shall not apply to any residence for which the applying landowner has ownership.

e. All written waivers shall be submitted to the Buffalo County Zoning Office to be filed in the Buffalo County Register of Deed's Office.

f. If an applying landowner stockpiles within 660 feet of inhabited residence(s), without the prior written waiver of the inhabited residence landowner(s), and the Zoning Administrator is notified of a manure stockpile or storage site situated within 660 feet of inhabited residence(s), then the Zoning Administrator shall conduct an investigation of the query, and if confirmed, the Zoning Administrator shall send a written notice to the applying landowner. The applying landowner will have 30 days from the date of the written notice to:

6. Obtain a written waiver from all affected inhabited residence land owner(s) within 660 feet; or
7. Remove any manure storage or stockpile.

Definition of Stockpiling:

Stockpiling: The accumulation of manure, not situated on or within the production area of a confinement facility or feedlot derived from Class I or larger livestock confinement facility or feedlot, in mounds, piles, or other exposed and non-engineered site locations for the storage or holding for a period of not more than one year."

REGULAR AGENDA

Chairperson Morrow instructed County Clerk Christensen to open and read aloud the submitted bids for the Asphalt Overlay Projects. Bids were submitted from the following companies: Werner Construction, Paulsen, Inc. and Vontz Paving Inc. Highway Superintendent John Maul and the road committee will review the bids and come back with recommendations at the next meeting on Tuesday, October 27, 2026.

Facilities Director Stephen Gaasch presented an update on various county projects and reminded everyone about the ribbon cutting at Ravenna Lake Wednesday, October 14, 2026.

Moved by Loeffelholz and seconded by Kouba to recess the regular meeting of the Board of Commissioners at 10:04 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Kouba, Higgins, Klein, Lynch and Morrow. Absent: Maendele. Motion declared carried.

BOARD OF EQUALIZATION

Chairperson Morrow called the Board of Equalization to order in open session. County Treasurer Brenda Rohrich and County Assessor Roy Meusch were present.

Moved by Higgins and seconded by Kouba to set levies for 2026-2027 fiscal year with the following Resolution 2026-45. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Lynch and Morrow. Abstain: Loeffelholz. Absent: Maendele. Motion declared carried.

RESOLUTION 2026-45

			PROPERTY TAX RATES 2026-2027					
COUNTY FUNDS		**LEVY**						
GENERAL		0.304183						
BOND		0.019189						
TOTAL		0.323372						
FIRE DISTRICTS	**GENERAL**	**SINKING**	**BOND**					
SUBURBAN #1	0.022053	0.008667	0.003186					
GIBBON #2	0.010101							
SHELTON #3	Set By Hall	County						
PLEASANTON #4	0.051548							
RAVENNA #5	0.002625		0.002806					
MILLER #6	0.009712							
ELM CREEK #7	0.008335		0.009136					
AMHERST #8	0.012398		0.009005					
CITY/VILLAGE	**GENERAL**	**BOND**	**OPD**	**CRA**				
AMHERST	0.081153	0.152442						
ELM CREEK	0.384977	0.065023						
GIBBON	0.400000	0.145000						
KEARNEY	0.165866	0.033773	0.094055	0.006486				
MILLER	0.463793							
PLEASANTON	0.141877	0.057144						
RAVENNA	0.406576							
RIVERDALE	0.072921							
SHELTON	0.500000	0.451669						
BUFFALO COUNTY AGRICULTURAL SOCIETY								
		GENERAL	**SINKING**					
		0.008337	0.017369					
SANITARY & IMPROVEMENT DISTRICT #3								
		GENERAL						
		0.122350						
SCHOOL DISTRICTS								
DISTRICT	**NO.**	**GENERAL**	**BOND**	**K-8 or 2009**	**9-12 or 2013**	**BOND (LB 2)**	**SP BLDG**	**CAPITAL**
GIBBON	2	0.727836	0.135786				0.140796	
KEARNEY	7	0.854248		0.045335	0.082036		0.102947	0.021665
ELM CREEK	9	0.817273	0.135530				0.050824	
SHELTON	19	0.892866	0.048243				0.088609	0.018707
RAVENNA	69	0.640000				0.070707	0.015200	
PLEASANTON	R105	0.697133	0.153812			0.185397	0.029399	0.028534
AMHERST	119	0.684353	0.108105				0.014101	

Moved by Loeffelholz and seconded by Lynch to approve the Tax List Correction numbered 5246 submitted by County Assessor Meusch. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, and Morrow. Absent: Maendele. Motion declared carried.

Moved by Higgins and seconded by Lynch to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Catholic High School of Kearney for a 2022 Ford Expedition. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz and Morrow. Absent: Maendele. Motion declared carried.

Moved by Loeffelholz and seconded by Kouba to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 10:09 A.M. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Kouba, Higgins, Klein, Lynch and Morrow. Absent: Maendele. Motion declared carried.

REGULAR AGENDA

Chairperson Morrow called for Citizen's Forum. Commissioner Lynch acknowledged UNMC students. No one else addressed the Board.

At 10:13 A.M., Chairperson Morrow asked if there was anything else to come before the Board before she declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, October 27, 2026.

ATTEST:

_____	_____
Sherry L. Morrow, Chairperson	Heather A. Christensen
Buffalo County Board of Commissioners	Buffalo County Clerk

(*SEAL*)